Lewis	County Board of Equalization
Board Cle	rk's Record of Hearing

Petition No: 2016-099 through 2016-102 Taxpayer's Name: Leland McMurphy Mailing Address: 4935 Brickyard Rd. City: Tillamook State: OR Zip Code: 97141 Taxpayer's Parcel No: See individual orders Hearing Was Held On: August 17, 2017 Board Members Present: Peggy Laso, Tom Crowson, Richard Tausch, Dennis Blake, and Russ Wigley Decision of Board: Value Sustained: Value Changed From: Other: see individual orders Recorded on Tape No: Digital Recording

Ended at (time): 10:11 am

9-/2-/7 Date

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Hearing Began at (time): 9:08 am

Chairperson (or Authorized Designee)

Order of the	Lewis	County

Property Owner:	Leland McMurphy		
Parcel Number(s):	007545002000		
Assessment Year:	2016	Petition Number: 2016-09	99
Having considered Sustains	the evidence presented by the parti	es in this appeal, the Board on of the assessor.	hereby:
Assessor's True at	nd Fair Value	BOE True and Fair Val	ue Determination
Land	\$ 171,400	Land	\$ 171,400
Improvement	ts \$	Improvements	\$
Minerals	\$	Minerals	\$
Personal Prop	• • • • • • • • • • • • • • • • • • •	Personal Property	\$
Total Value	\$171,400	Total Value	\$171,400
The Board supports provided one comp did not show proof provided by the Ass. The Board concluding the Assessor's presserved please note that the	sed on our finding that: s the Assessor's determination of valuable to the subject property. The of value of the timber had it been sessor's office were more comparables that the Petitioner did not provide sumption of correctness.	appellants comparable sale sold. The Board felt that the ble to the subject property. le clear, cogent, and convince qualization hearing are not	was in a tree program and comparable sales
	rchased at the Commissioners' Off day of September		
Planu T	Sassi ed Designee) Signature	Cterk's Signature Mayler	9/14/7

This order can be appealed to the State Board of Tax Appeals by filing a notice of appeal with them at PO Box 40915, Olympia, WA 98504-0915 or at their website at bta.state.wa.us/appeal/forms.htm within thirty days of the date of mailing of this order. The Notice of Appeal form is available from either your county assessor or the State Board.

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Order of the	Lewis	County
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Property Owner:	Leland McMurph	ny			
Parcel Number(s):	007545004000				
Assessment Year:		P	Petition Number: 2016-10	00	
Having considered t	he evidence pres	• •	s in this appeal, the Board n of the assessor.	hereby:	
Assessor's True an	d Fair Value	Alleria Maria Tanàna Maria	BOE True and Fair Val	ue Determina	<u>tion</u>
☐ Land	\$	102,800	Land	\$	102,800
Improvements	s \$		Improvements	\$	
☐ Minerals	\$		☐ Minerals	\$	
Personal Prop			Personal Property	\$	
Total Value	\$	102,800	Total Value	\$	102,800
provided one compa did not show proof	the Assessor's de trable to the subject of value of the time	etermination of val ect property. The a nber had it been so	lue based on the evidence pappellants comparable sale bld. The Board felt that the le to the subject property.	was in a tree p	program and
The Board conclude the Assessor's presu		-	clear, cogent, and convinc	cing evidence t	o overcome
Please note that the meeting may be pur		•	ualization hearing are not ce.	verbatim. A ta	ipe of the
Dated this12 th	day of	September	, (year)		
Janes Land					
Chairperson (or Authorize	d Designee) Signature		Clerk's Signature Maile	9 9/14/17	

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Order of the	Lewis	County
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Property Owner:	Leland McMurp	hy			
Parcel Number(s):	07545001000				
Assessment Year:	2016		Petition Number: 2016-10)1	
Having considered t ⊠ sustains	he evidence pre	-	es in this appeal, the Board on of the assessor.	hereby:	
Assessor's True an	d Fair Value	The second secon	BOE True and Fair Val	ue Determ	<u>ination</u>
Land	\$:	96,600	Land	\$	96,600
Improvements	s \$		Improvements	\$	
Minerals	\$		Minerals	\$	
Personal Prop	erty \$		Personal Property	\$	
Total Value	\$	96,600	Total Value	\$	96,600
provided one compa did not show proof	the Assessor's ourable to the subject of the ti	letermination of variect property. The mber had it been s	alue based on the evidence pappellants comparable sale sold. The Board felt that the ble to the subject property.	was in a tr	ee program and
The Board conclude the Assessor's presu			le clear, cogent, and convinc	cing eviden	ce to overcome
Please note that the meeting may be pur			qualization hearing are not ice.	verbatim.	A tape of the
Dated this 12 th	day of	September	, (year)		
Clear of	7 V-20				
Chairperson of Authorize	d Designee) Signatur	<u> </u>	Clerk's Signature	114/17	

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Order of the Lewis Count	Order of the	Lewis	County
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Property Owner: _Parcel Number(s):_	· · · · · · · · · · · · · · · · · · ·	7		:	
Assessment Year:	2016	P	etition Number: 2016-10	02	
Having considered sustains	the evidence present	nted by the partie the determinatio	s in this appeal, the Board n of the assessor.	hereby:	
Assessor's True ar	nd Fair Value	na tril ja g Tari	BOE True and Fair Val	lue Determi	<u>nation</u>
☐ Land ☐ Improvement ☐ Minerals ☐ Personal Prop Total Value	\$	33,300	☐ Land ☐ Improvements ☐ Minerals ☐ Personal Property Total Value	\$ \$ \$ \$	33,300
provided one comp did not show proof provided by the Ass The Board conclud- the Assessor's press	the Assessor's det arable to the subject of value of the time sessor's office were es that the Petitions umption of corrects Board Orders from	termination of value to property. The aber had it been so the more comparable of did not provide thess.	ue based on the evidence pappellants comparable sale ld. The Board felt that the e to the subject property. clear, cogent, and convinctualization hearing are not see.	was in a tre e comparable cing evidenc	e program and sales
Dated this 12 th	Too	September	elerk's Signature	14/17	

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Lewis	County Board of Equalization
Board Cleri	c's Record of Hearing

Petition No: 2016-227 & 2016-228

Taxpayer's Name: Leslie Niemi				
Mailing Address: 4538 Thacket	eray PI NE			
City: Seattle	State:	WA	Zip Code:	98105
Taxpayer's Parcel No: 024027	003000 & 124027003	000		
Hearing Was Held On: Augu	st 17, 2017			
Board Members Present: Pegg	y Laso, Tom Crowsor	n, Richard Tausc	h, Dennis Blak	Э
Decision of Board:				
Value Sustained:				
Value Changed Fron	n: \$2 16,100.00	To: \$94,52	29	
Other:				_
Pagardad on Tana No: Digital	Poording			
Recorded on Tape No: Digital Hearing Began at (time): 1:13	Recording	Ended at (time):	2:45 nm	
1.13	JIII	Lilueu at (tilile).	2.45 pm	
			16/-	
Chairperson for Authorized Designee)		D	ate ///	

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Order of the	Lewis	County

Property Owner: L	eslie S Niemi	Estate					
Parcel Number(s): 0	024027003000 & 124027003000						
Assessment Year: 2	· · · · · · · · · · · · · · · · · · ·		Petition Number: 201	r: 2016-227 & 2016-228			
Having considered th			rties in this appeal, the Boation of the assessor.	oard hereby:			
Assessor's True and	Fair Value		BOE True and Fair	Value Deterr	nination		
Land	\$	112,000	Land	\$	56,000		
☐ Improvements	\$	104,100	☐ Improvements	\$	38,529		
☐ Minerals	\$			\$			
Personal Prope	rty \$		Personal Prope	rty \$			
Total Value	\$	216,100	Total Value	\$	94,529		

Ross Nielson at the start of the hearing informed the Board of a manifest error. He stated that this is really one parcel. The parcel that starts with a 1 was a split due to a senior exemption. The property is a 10 acre parcel with two residences on it. The land was then valued incorrectly. He stated he had valued the parcels as two 5 acre parcels at a higher rate, and should have assessed it as one 10 acre parcel, dropping the value down to \$75,700 total for the land. He stated the value should run as one parcel instead of two separate parcels. The Assessor's Office made a recommendation of lowering the total value of the land to \$75,700.

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Ms. Erikson asked if the Manifest error correction would be corrected for the previous year. Mr. Nielson stated that it does not have anything to do with this hearing but he could go back three years due to the manifest error if the previous value was also not correct.

Ms. Erikson also noted during the hearing that the property is a 9.3 acre parcel and not a 10 acre parcel.

This decision is based on our finding that:

The Board took into consideration all the information provided. The Board feels that the appraisal provided by the appellant best supports this value. The Board decision is based on a preponderance of evidence provided by the appellant.

Please note that the Board Orders from the Board of Equalization hearing are not verbatim. A tape of the meeting may be purcased at the Commissioners' Office.

Dated this	26th	day of	October	_, (year)	2017	
Chairperson (or Au	V	esignee) Signature		Clefk's Sign	fature	

NOTICE

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Lewis	County Board of Equalization
Board	Clerk's Record of Hearing

		Petition	No: <u>2016-082</u>
Taxpayer's Name: Kyle & Tina Corry			
Mailing Address: 454 Harmon Rd. Unit 26			
City: Chehalis	State:	WA	Zip Code: 98532
Taxpayer's Parcel No: See individual orders			
Hearing Was Held On: August 17, 2017			
Board Members Present: Peggy Laso, Tom 0	Crowsor	n, Richard Tauscl	n, and Dennis Blake
			:
Decision of Board:			
Value Sustained: \$246,600			
Value Changed From:	•	 To:	
Other:			
Recorded on Tape No: Digital Recording			
Hearing Began at (time): 2:47 pm	E	Ended at (time):	3:06 pm
Chairperson (br Authorized Designee)		D	9-12-17 ate

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REV 60 0002e (w) (2/9/12)

Order of the	Lewis	County
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Property Owner:	Kyle and Tina (Corry			
Parcel Number(s):	018248007000				
Assessment Year:	2016	I	Petition Number: 2016-08	82	
Having considered	the evidence/pre		es in this appeal, the Board on of the assessor.	hereby:	
Assessor's True a	nd Fair Value	or the second	BOE True and Fair Val	ue Determ	<u>ination</u>
Land	\$	39,400	Land	\$	39,400
Improvemen	ts \$	207,200	☐ Improvements	\$	207,200
Minerals	\$:		☐ Minerals	\$	
Personal Pro	·		Personal Property	\$	
Total Value	\$	246,600	Total Value	\$	246,600
reviewed both the p were more compara The Board conclud the Assessor's pres Please note that the	s the Assessor's operationers and A able to the subject that the Petitic cumption of correct Board Orders from the Board Order from the B	determination of valuesessor's comparable property. oner did not provide ectness.	lue based on the evidence ple sales and felt that the Ase clear, cogent, and convince qualization hearing are not be.	ssessor's co	mparable sales
Dated this 12 th	Seso	September	(year) 2017	20 91	14/17
		NOTI	ICE .		

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